

State of California
BOARD OF EQUALIZATION
CIGARETTE TAX REGULATIONS

Regulation 4049. ADHERENCE OF STAMPS.

Tax stamps shall be affixed in such manner as to adhere securely to each package of cigarettes. If packages of cigarettes are wrapped in or covered by some substance to which the stamps do not readily adhere, such wrapper or covering must be roughened or treated so that the stamps will adhere securely thereto.

History: Adopted June 24, 1959.